

THIS OBJECTION SEEKS TO REDUCE, RECLASSIFY, MODIFY, AND ALLOW CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF ONE HUNDRED TWENTY-SEVENTH OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).

IF YOU HAVE QUESTIONS, PLEASE CONTACT DEBTORS' COUNSEL, SARAH DECKER, AT 214-746-7700.

WEIL, GOTSHAL & MANGES LLP
 767 Fifth Avenue
 New York, New York 10153
 Telephone: (212) 310-8000
 Facsimile: (212) 310-8007
 Robert J. Lemons

Attorneys for Debtors
 and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

NOTICE OF HEARING ON DEBTORS' ONE HUNDRED TWENTY-SEVENTH OMNIBUS OBJECTION TO CLAIMS (SETTLED DERIVATIVES CLAIMS)

PLEASE TAKE NOTICE that on April 18, 2011, Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), filed their one hundred twenty-seventh omnibus objection to claims (the "Debtors' One Hundred Twenty-Seventh Omnibus Objection to

Claims”), and that a hearing (the “Hearing”) to consider the Debtors’ One Hundred Twenty-Seventh Omnibus Objection to Claims will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **June 2, 2011 at 10:00 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the Debtors’ One Hundred Twenty-Seventh Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court’s filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-399, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Robert J. Lemons, Esq. and Mark Bernstein, Esq.); (iii) the Office of the United States Trustee for Region 2, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq., Elisabetta Gasparini, Esq., and Andrea B. Schwartz, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O’Donnell, Esq., and

Evan Fleck, Esq.); so as to be so filed and received by no later than **May 18, 2011 at 4:00 p.m. (Eastern Time)** (the “Response Deadline”).

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Debtors’ One Hundred Twenty-Seventh Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Debtors’ One Hundred Twenty-Seventh Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: April 18, 2011
New York, New York

/s/ Robert J. Lemons
Robert J. Lemons

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

Attorneys for Debtors
and Debtors in Possession

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007
Robert J. Lemons

Attorneys for Debtors and
Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : Chapter 11 Case No.
:
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (JMP)
:
Debtors. : (Jointly Administered)
-----X

**DEBTORS' ONE HUNDRED TWENTY-SEVENTH OMNIBUS
OBJECTION TO CLAIMS (SETTLED DERIVATIVES CLAIMS)**

**THIS OBJECTION SEEKS TO REDUCE, RECLASSIFY, MODIFY,
AND ALLOW CERTAIN FILED PROOFS OF CLAIM. PARTIES
RECEIVING THIS NOTICE OF ONE HUNDRED TWENTY-
SEVENTH OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW
THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR
CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION
AND/OR IN THE EXHIBIT ATTACHED THERETO TO
DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR
CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, SARAH DECKER, AT 214-746-7700.**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors, in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), respectfully represent as follows:

Relief Requested

1. The Debtors file this one hundred twenty-seventh omnibus objection to claims (the “One Hundred Twenty-Seventh Omnibus Objection to Claims”), pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “Procedures Order”) [Docket No. 6664], seeking to reduce, reclassify (in certain instances), modify the Debtor entity (in certain instances), and allow the claims listed on Exhibit A annexed hereto.¹

2. The Debtors have examined the proofs of claim identified on Exhibit A and have determined that the proofs of claim listed on Exhibit A (collectively, the “Settled Derivatives Claims”) should be reduced, reclassified (in certain instances), modified (in certain instances), and allowed. Pursuant to this Court’s order approving procedures for the settlement or assumption and assignment of prepetition derivatives contracts (the “December Order”) [Docket No. 2257], claimants and the Debtors have negotiated settlements of disputes related to derivatives claims. These settlements

¹ Not all claims listed on Exhibit A require reclassification or modification of the Debtor entity. Exhibit A, however, sets forth which specific claims will be reclassified as non-priority general unsecured claims pursuant to the parties’ agreement as well as against which Debtor the claim shall be allowed.

include agreements regarding the claim amounts and identity of the correct Debtor entity against whom the claim is properly asserted. The settlements are reflected in executed termination agreements among the relevant parties or have been agreed to by the relevant parties in other writings. The proofs of claim being objected to are not consistent with the terms of such settlements. The Debtors, therefore, request that the Court reduce, reclassify, and/or modify, as appropriate, each such claim to reflect (a) the Debtor listed on Exhibit A under the column heading “*Modified Debtor*,” (b) the amount listed under the column heading “*Modified Amount*,” and (c) the classification listed under the column heading “*Modified Class*.” The Debtors further request that the Court allow each such claim only to the extent of such Modified Amount and Modified Class and only as to the Modified Debtor.

Jurisdiction

3. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

4. Commencing on September 15, 2008, and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code. The Debtors’ chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

5. On September 17, 2008, the United States Trustee for Region 2 (the “U.S. Trustee”) appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “Creditors’ Committee”).

6. On December 16, 2008, the Court entered the December Order, which approved and established specific procedures by which the Debtors could settle claims arising from the termination of prepetition derivatives contracts.

7. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as Examiner in the above-captioned chapter 11 cases (the “Examiner”) and by order, dated January 20, 2009 [Docket No. 2583], the Court approved the U.S. Trustee’s appointment of the Examiner. The Examiner has filed his report pursuant to section 1106(b) of the Bankruptcy Code [Docket No. 7531].

8. On January 14, 2010, the Court entered the Procedures Order, which authorizes the Debtors, among other things, to file omnibus objections to no more than 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

The Settled Derivatives Claims Should Be Reduced, Reclassified, and Allowed

9. In their review of the claims filed on the claims register in these cases, the Debtors have identified the claims on Exhibit A as being claims for which the Debtors specifically negotiated a settlement with the claimants for a total claim amount and (in certain instances) a classification and Debtor entity that is not the amount, classification, and/or Debtor that is reflected on such claimants’ proof of claim.

10. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the

claim's essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc'ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

11. Pursuant to the December Order, the Debtors engaged in negotiations with certain claimants that had filed proofs of claim against the Debtors asserting obligations based on prepetition derivatives contracts. The Debtors and these claimants negotiated and agreed to claim amounts and (in certain instances) classifications and Debtor entities against which the claims are to be asserted that are not reflected on the proof of claim forms filed by these claimants. The agreements regarding the claim amounts, classification, and designation as to appropriate Debtor counterparty are reflected in an executed termination agreement or other writing.

12. The holders of the Settled Derivatives Claims agreed that their claims are properly asserted against the Debtor counterparty that is reflected on Exhibit A under the column heading "*Modified Debtor*," and in the reduced amounts and classifications that are reflected under the column headings "*Modified Amount*" and "*Modified Class*." The Debtors are seeking only to reclassify claims or modify the Debtor where the claimant's proof of claim is not consistent with the Debtors' settlement with the claimant. Accordingly, in order to properly reflect the Debtors' and claimants' agreements with respect to the Debtor entity, amount, and classification of these claims, the Debtors request that the Court reduce, reclassify, and/or modify (as appropriate) each Settled Derivatives Claim to reflect (a) the Debtor entity listed on Exhibit A under the

column heading “*Modified Debtor*,” (b) the amount listed under the column heading “*Modified Amount*,” and (c) the classification under the column heading “*Modified Class*.” The Debtors further request that the Court allow each such Settled Derivatives Claim only to the extent of such modified amount and classification listed on Exhibit A under the column headings “*Modified Amount*” and “*Modified Class*,” and only as to the “*Modified Debtor*” set forth therein.

Notice

13. No trustee has been appointed in these chapter 11 cases. The Debtors have served notice of this One Hundred Twenty-Seventh Omnibus Objection to Claims on (i) the U.S. Trustee; (ii) the attorneys for the Creditors’ Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) each claimant listed on Exhibit A; and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635]. The Debtors submit that no other or further notice need be provided.

14. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request that the Court grant the relief requested herein and such other and further relief as is just.

Dated: April 18, 2011
New York, New York

/s/ Robert J. Lemons

Robert J. Lemons

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

Attorneys for Debtors
and Debtors in Possession

EXHIBIT A

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
1	55 HOLDINGCO LLC C/O CORPORATION SERVICE COMPANY 2711 CENTERVILLE ROAD SUITE 400 WILMINGTON, DE 19808	21329	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$950,956.00	Lehman Brothers Holdings Inc.	Unsecured	\$508,778.00
2	55 HOLDINGCO LLC C/O CORPORATION SERVICE COMPANY 2711 CENTERVILLE ROAD SUITE 400 WILMINGTON, DE 19808	21330	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$950,956.00	Lehman Brothers Special Financing Inc.	Unsecured	\$508,778.00
3	ABU DHABI INVESTMENT AUTHORITY - EMD (BLK TICKER: GULF3) C/O BLACKROCK FINANCIAL MANAGEMENT, INC., AS INVESTMENT ADVISOR ATTN: PETER VAUGHAN, ESQ. 40 EAST 52ND STREET NEW YORK, NY 10022	22147	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$39,250.51*	Lehman Brothers Special Financing Inc.	Unsecured	\$52,349.00
					Subtotal	\$39,250.51			

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
4	ALLINA HEALTH SYSTEM DEFINED BENEFIT MASTER TRUST C/O KIMBERLY FAUST 2925 CHICAGO AVENUE, MAIL ROUTE 10805 MINNEAPOLIS, MN 55407-1321	10873	09/09/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$2,065.95 \$46,914.31 \$48,980.26	Lehman Brothers Holdings Inc.	Unsecured	\$0.00
5	ALLINA HEALTH SYSTEM DEFINED BENEFIT MASTER TRUST C/O KIMBERLY FAUST 2925 CHICAGO AVENUE, MAIL ROUTE 10805 MINNEAPOLIS, MN 55407-1321	10874	09/09/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	\$2,065.95 \$46,914.31 \$48,980.26	Lehman Brothers Special Financing Inc.	Unsecured	\$75,476.38
6	ALLINA HEALTH SYSTEM TRUST C/O KIMBERLY FAUST 2925 CHICAGO AVENUE MAIL ROUTE 10805 MINNEAPOLIS, MN 55407-1321	10875	09/09/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	\$25,008.39 \$87,109.54 \$112,117.93	Lehman Brothers Special Financing Inc.	Unsecured	\$142,523.98

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
7	ALLINA HEALTH SYSTEM TRUST C/O KIMBERLY FAUST 2925 CHICAGO AVENUE MAIL ROUTE 10805 MINNEAPOLIS, MN 55407-1321	10876	09/09/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	\$25,008.39 \$87,109.54	Lehman Brothers Holdings Inc.	Unsecured	\$0.00
					Subtotal	\$112,117.93			
8	ARG FUNDING CORP. SERIES 2005-1 A ATTN: THOMAS P. LAFHEY 600 CORPORATE PARK DRIVE ST. LOUIS, MI 63105	22644	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,662,782.00	Lehman Brothers Holdings Inc.	Unsecured	\$0.00
9	ARG FUNDING CORP. SERIES 2005-1 A ATTN: THOMAS P. LAFHEY 600 CORPORATE PARK DRIVE ST. LOUIS, MI 63105	22673	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$1,662,782.00	Lehman Brothers Special Financing Inc.	Unsecured	\$0.00
10	ARG FUNDING CORP. SERIES 2005-2 A ATTN: THOMAS P. LAFHEY 600 CORPORATE PARK DRIVE ST. LOUIS, MI 63105	22646	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$2,971,330.00	Lehman Brothers Holdings Inc.	Unsecured	\$0.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
11	ARG FUNDING CORP. SERIES 2005-2A ATTN: THOMAS P. LAFFEY 600 CORPORATE PARK DRIVE ST. LOUIS, MI 63105	22641	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$2,971,330.00	Lehman Brothers Special Financing Inc.	Unsecured	\$0.00
12	BANCO BILBAO VIZCAYA ARGENTARIA, CHILE 100 AV. PEDRO DE VALDIVIA, PISO 17 PROVIDENCIA SANTIAGO, 7510185 CHILE	15642	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	\$6,331,328.12	Lehman Brothers Holdings Inc.	Unsecured	\$6,150,000.00
13	BANCO BILBAO VIZCAYA ARGENTARIA, CHILE 100 AV. PEDRO DE VALDIVIA, PISO 17 PROVIDENCIA SANTIAGO, 7510185 CHILE	15643	09/17/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$6,331,328.12	Lehman Brothers Special Financing Inc.	Unsecured	\$6,150,000.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
14	BLACKROCK GOVERNMENT INCOME V.I. FUND OF BLACKROCK VARIABLE SERIES FUNDS, INC. BLK TICKER: BVA-VIG C/O BLACKROCK ADVISORS, LLC, AS AGENT AND INVESTMENT ADVISOR ATTN: PETER VAUGHAN, ESQ. NEW YORK, NY 10022	20628	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$71,962.00*	Lehman Brothers Holdings Inc.	Unsecured	\$256,890.00
					Subtotal	\$71,962.00			
15	BLACKROCK GOVERNMENT INCOME V.I. FUND OF BLACKROCK VARIABLE SERIES FUNDS, INC. BLK TICKER: BVA-VIG C/O BLACKROCK ADVISORS, LLC, AS AGENT AND INVESTMENT ADVISOR ATTN: PETER VAUGHAN, ESQ. NEW YORK, NY 10022	20629	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$71,962.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$256,890.00
					Subtotal	\$71,962.00			

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
16	BLACKROCK LONG DURATION BOND PORTFOLIO BLK TICKER: BR-LONG C/O BLACKROCK ADVISORS, LLC, AS AGENT AND INVESTMENT ADVISOR ATTN: PETER VAUGHAN, ESQ. 40 EAST 52ND STREET NEW YORK, NY 10022	20618	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$207,145.00*	Lehman Brothers Holdings Inc.	Unsecured	\$228,099.00
					Subtotal	\$207,145.00			
17	BLACKROCK LONG DURATION BOND PORTFOLIO BLK TICKER: BR-LONG C/O BLACKROCK ADVISORS, LLC, AS AGENT AND INVESTMENT ADVISOR ATTN: PETER VAUGHAN, ESQ. 40 EAST 52ND STREET NEW YORK, NY 10022	20619	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$207,145.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$228,099.00
					Subtotal	\$207,145.00			

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

			ASSERTED			MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
18	BLACKROCK MULTI-STRATEGY SUB-TRUST GL OF THE BLACKROCK FIXED INCOME PORTABLE ALPHA MASTER SERIES TRUST (F/K/A THE BLACKROCK MULTI-STRATEGY FIXED INCOME ALPHA MASTER SERIES TRUST) (BLK TICKET: MSFIA-GL) C/O BLACKROCK FINANCIAL MANAGEMENT, AS AGENT AND INVESTMENT ADVISOR ATTN: PETER VAUGHAN, ESQ. NEW YORK, NY 10022	20676	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$62,104.00*	Lehman Brothers Holdings Inc.	Unsecured	\$92,080.00
					Subtotal	\$62,104.00			

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
19	BLACKROCK MULTI-STRATEGY SUB-TRUST GL OF THE BLACKROCK FIXED INCOME PORTABLE ALPHA MASTER SERIES TRUST (F/K/A THE BLACKROCK MULTI-STRATEGY FIXED INCOME ALPHA MASTER SERIES TRUST) (BLK TICKER: MSFIA-GL) C/O BLACKROCK FINANCIAL MANAGEMENT, AS AGENT & INVESTMENT ADVISOR ATTN: PETER VAUGHAN, ESQ. NEW YORK, NY 10022	20677	09/21/2009	Lehman Brothers Special Financing Inc.	Special Secured Unsecured	Undetermined \$62,104.00* Subtotal \$62,104.00	Lehman Brothers Special Financing Inc.	Special Unsecured	\$92,080.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

			ASSERTED			MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS AMOUNT
20	BLACKROCK MULTI-STRATEGY SUB-TRUST M OF THE BLACKROCK FIXED INCOME PORTABLE ALPHA MASTER SERIES TRUST (FORMERLY KNOWN AS THE BLACKROCK MULTI-STRATEGY FIXED INCOME ALPHA MASTER SERIES TRUST) (BLK TICKER: MSFIA-M) C/O BLACKROCK FINANCIAL MANAGEMENT, AS AGENT & INVESTMENT ADV ATTN: PETER VAUGHAN, ESQ. NEW YORK, NY 10022	20672	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$55,525.00*	Lehman Brothers Holdings Inc.	Unsecured \$59,462.00
					Subtotal	\$55,525.00		

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
21	BLACKROCK MULTI-STRATEGY SUB-TRUST M OF THE BLACKROCK FIXED INCOME PORTABLE ALPHA MASTER SERIES TRUST (FORMERLY KNOWN AS THE BLACKROCK MULTI-STRATEGY FIXED INCOME ALPHA MASTER SERIES TRUST) (BLK TICKER: MSFIA-M) C/O BLACKROCK FINANCIAL MANAGEMENT, AS AGENT & INVESTMENT ADV ATTN: PETER VAUGHAN, ESQ. NEW YORK, NY 10022	20673	09/21/2009	Lehman Brothers Special Financing Inc.	Special Secured Unsecured	Undetermined \$55,525.00* Subtotal \$55,525.00	Lehman Brothers Special Financing Inc.	Unsecured	\$59,462.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
22	BLACKROCK TOTAL RETURN V.I. PORTFOLIO OF BLACKROCK VARIABLE SERIES FUNDS, INC. BLK TICKER: BVA-BF C/O BLACKROCK ADVISORS, LLC, AS INVESTMENT ADVISOR ATTN: PETER VAUGHAN, ESQ. NEW YORK, NY 10022	20622	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$239,847.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$339,509.00
					Subtotal	\$239,847.00			
23	BLACKROCK TOTAL RETURN V.I. PORTFOLIO OF BLACKROCK VARIABLE SERIES FUNDS, INC. BLK TICKER: BVA-BF C/O BLACKROCK ADVISORS, LLC, AS INVESTMENT ADVISOR ATTN: PETER VAUGHAN, ESQ. NEW YORK, NY 10022	20623	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$239,847.00*	Lehman Brothers Holdings Inc.	Unsecured	\$339,509.00
					Subtotal	\$239,847.00			

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
24	C.V.I G.V.F. (LUX) MASTER S.A.R.L. (UK) TRANSFEROR: BLACK RIVER COMMODITY FUND LLC C/O CARVAL INVESTORS UK LIMITED KNOWLE HILL PARK, FARIMILE LANE COBHAM, SURREY, KT11 2PD UNITED KINGDOM	22703	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$138,357.00*	Lehman Brothers Holdings Inc.	Unsecured	\$105,000.00
25	C.V.I G.V.F. (LUX) MASTER S.A.R.L. (UK) TRANSFEROR: BLACK RIVER COMMODITY FUND LTD. C/O CARVAL INVESTORS UK LIMITED KNOWLE HILL PARK, FARIMILE LANE COBHAM, SURREY, KT11 2PD UNITED KINGDOM	26163	09/21/2009	Lehman Brothers Commodity Services Inc.	Secured Unsecured	\$138,357.00* Undetermined	Lehman Brothers Commodity Services Inc.	Unsecured	\$105,000.00
					Subtotal	\$138,357.00			
26	CITY VIEW PLAZA, S.E. C/O DONALD A. WORKMAN BAKER & HOSTETLER LLP 1050 CONNECTICUT AVE., N.W., SUITE 1100 WASHINGTON, DC 20036	36803	10/07/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$514,348.50	Lehman Brothers Special Financing Inc.	Unsecured	\$450,177.74

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
27	CORRE OPPORTUNITIES FUND, L.P. TRANSFEROR: YORVIK PARTNERS LLP ATTN: ERIC SODERLUND 1370 AVENUE OF THE AMERICAS, 29TH FLOOR NEW YORK, NY 10019	10363	09/04/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,685,393.70*	Lehman Brothers Holdings Inc.	Unsecured	\$1,516,854.57
28	CORRE OPPORTUNITIES FUND, LP TRANSFEROR: YORVIK PARTNERS LLP C/O CORRE PARTNERS MANAGEMENT, LLC ATTN: ERIC SODERLUND 1370 AVENUE OF THE AMERICAS. 29TH FLOOR NEW YORK, NY 10019	10340	09/04/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$1,685,393.70*	Lehman Brothers Special Financing Inc.	Unsecured	\$1,516,854.57
29	CVI GVF (LUX) MASTER S.A.R.L. TRANSFEROR: BLACK RIVER COMMODITY ENERGY FUND LLC KNOWLE HILL PARK FAIRMILE LANE COBHAM, SURREY, KT11 2PD UNITED KINGDOM	26155	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$206,587.00*	Lehman Brothers Holdings Inc.	Unsecured	\$185,000.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
30	CVI GVF (LUX) MASTER S.A.R.L. TRANSFEROR: BLACK RIVER MUNICIPAL FUND LTD C/O CARVAL INVESTORS UK LTD ATTN: ANNMARIE JACOBSEN KNOWLE HILL PARK SURREY, KT11 2PD UNITED KINGDOM	26160	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	\$110,696.00* Undetermined	Lehman Brothers Special Financing Inc.	Unsecured	\$82,000.00
					Subtotal	\$110,696.00			
31	CVI GVF (LUX) MASTER S.A.R.L. TRANSFEROR: BLACK RIVER MUNICIPAL FUND LTD C/O CARVAL INVESTORS UK LTD ATTN: ANNMARIE JACOBSEN KNOWLE HILL PARK SURREY, KT11 2PD UNITED KINGDOM	26161	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	\$1,552,982.00* Undetermined	Lehman Brothers Special Financing Inc.	Unsecured	\$1,300,000.00
					Subtotal	\$1,552,982.00			

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
32	CVI GVF (LUX) MASTER S.A.R.L. TRANSFEROR: BLACK RIVER COMMODITY ENERGY FUND LLC ATTN: ANNMARIE JACOBSEN KNOWLE HILL PARK FAIRMILE LANE, COBHAM SURREY, KT11 2PD UNITED KINGDOM	26164	09/21/2009	Lehman Brothers Commodity Services Inc.	Secured Unsecured	\$206,587.00* Undetermined	Lehman Brothers Commodity Services Inc.	Unsecured	\$185,000.00
					Subtotal	\$206,587.00			
33	DEUTSCHE BANK AG, LONDON BRANCH TRANSFEROR: DRAWBRIDGE GLOBAL MACRO MASTER FUND LTD C/O DEUTSCHE BANK SECURITIES INC. ATTN: MATTHEW WEINSTEIN 60 WALL STREET, 3RD FLOOR NEW YORK, NY 10005	67311	01/25/2011	Lehman Brothers Holdings Inc.	Unsecured	\$54,500,000.00*	Lehman Brothers Holdings Inc.	Unsecured	\$54,500,000.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
34	DEUTSCHE BANK AG, LONDON BRANCH TRANSFEROR: DRAWBRIDGE GLOBAL MACRO MASTER FUND LTD C/O DEUTSCHE BANK SECURITIES INC. ATTN: MATTHEW WEINSTEIN 60 WALL STREET, 3RD FLOOR NEW YORK, NY 10005	67312	01/25/2011	Lehman Brothers Special Financing Inc.	Unsecured	\$54,500,000.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$54,500,000.00
35	DOVER MASTER FUND II, L.P. TRANSFEROR: CANYON COUNTRY COMMUNITIES, L.P. C/O LONGACRE MANAGEMENT LLC ATTN: VLADIMIR JELISAVCIC 810 SEVENTH AVENUE, 33RD FLOOR NEW YORK, NY 10019	31552	09/22/2009	Lehman Brothers Derivative Products Inc.	Unsecured	\$464,789.38	Lehman Brothers Derivative Products Inc.	Unsecured	\$387,000.00
36	EIDESIS CAPITAL MASTER FUND LTD. C/O GREGORY SONIS EIDESIS STRUCTURED CREDIT FUND GP, LLC 500 FIFTH AVENUE, 56TH FLOOR NEW YORK, NY 10110	20353	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,941,184.00*	Lehman Brothers Holdings Inc.	Unsecured	\$1,600,000.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

ASSERTED						MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
37	EIDESIS CAPITAL MASTER FUND LTD. C/O GREGORY SONIS EIDESIS STRUCTURED CREDIT FUND GP, LLC 500 FIFTH AVENUE, 56TH FLOOR NEW YORK, NY 10110	20355	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$1,941,184.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$1,600,000.00
38	EIDESIS SYNTHETIC MARKET OPPORTUNITIES LTD C/O GREGORY SONIS EIDESIS SYNTHETIC OPPORTUNITIES MANAGEMENT II, LTD 500 FIFTH AVENUE, 56TH FLOOR NEW YORK, NY 10110	20352	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$2,316,160.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$1,700,000.00
39	EIDESIS SYNTHETIC MARKET OPPORTUNITIES LTD C/O GREGORY SONIS EIDESIS SYNTHETIC OPPORTUNITIES MANAGEMENT II, LTD 500 FIFTH AVENUE, 56TH FLOOR NEW YORK, NY 10110	20358	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$2,316,160.00*	Lehman Brothers Holdings Inc.	Unsecured	\$1,700,000.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

ASSERTED						MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
40	EIDESIS SYNTHETIC OPPORTUNITIES FUND II LTD C/O GREGORY SONIS EIDESIS SYNTHETIC OPPORTUNITIES MANAGEMENT II, LLC 500 FIFTH AVENUE, 56TH FLOOR NEW YORK, NY 10110	20354	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$6,184,883.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$4,200,000.00
41	EIDESIS SYNTHETIC OPPORTUNITIES FUND II LTD C/O GREGORY SONIS EIDESIS SYNTHETIC OPPORTUNITIES MANAGEMENT II, LTD 500 FIFTH AVENUE, 56TH FLOOR NEW YORK, NY 10110	20356	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$6,184,883.00*	Lehman Brothers Holdings Inc.	Unsecured	\$4,200,000.00
42	EIDESIS SYNTHETIC OPPORTUNITIES FUND II LTD C/O GREGORY SONIS EIDESIS SYNTHETIC OPPORTUNITIES MANAGEMENT LTD 500 FIFTH AVENUE, 56TH FLOOR NEW YORK, NY 10110	20357	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$7,725,033.00*	Lehman Brothers Holdings Inc.	Unsecured	\$4,800,000.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

			ASSERTED				MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT	
43	EIDESIS SYNTHETIC OPPORTUNITIES FUND II LTD C/O GREGORY SONIS EIDESIS SYNTHETIC OPPORTUNITIES MANAGEMENT II, LTD 500 FIFTH AVENUE, 56TH FLOOR NEW YORK, NY 10110	20359	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$7,725,033.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$4,800,000.00	
44	FEDERAL NATIONAL MORTGAGE ASSOCIATION (FANNIE MAE) ATTN: GENERAL COUNSEL 3900 WISCONSIN AVENUE, NW WASHINGTON, DC 20016-2899	40611	10/16/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$19,058,019,300.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$110,000,000.00	
45	FORTRESS INVESTMENT FUND III (COINVESTMENT FUND A) LP C/O FORTRESS INVESTMENT GROUP LLC 1345 AVENUE OF THE AMERICAS, 47TH FLOOR NEW YORK, NY 10105	26218	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$778,704.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$605,095.20	

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
46	FORTRESS INVESTMENT FUND III (COINVESTMENT FUND A) LP FIG LLC 1345 AVENUE OF THE AMERICAS, 47TH FLOOR NEW YORK, NY 10105	26220	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$778,704.00*	Lehman Brothers Holdings Inc.	Unsecured	\$605,095.20
47	FORTRESS INVESTMENT FUND III (COINVESTMENT FUND B) LP C/O FORTRESS INVESTMENT GROUP LLC 1345 AVENUE OF THE AMERICAS, 29TH FLOOR NEW YORK, NY 10105	26217	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,523,101.00*	Lehman Brothers Holdings Inc.	Unsecured	\$1,180,207.87
48	FORTRESS INVESTMENT FUND III (COINVESTMENT FUND B) LP C/O FORTRESS INVESTMENT GROUP LLC 1345 AVENUE OF THE AMERICAS, 47TH FLOOR NEW YORK, NY 10105	26219	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$1,523,101.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$1,180,207.87

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
49	FORTRESS INVESTMENT FUND III (COINVESTMENT FUND C) LP C/O FORTRESS INVESTMENT GROUP LLC 1345 AVENUE OF THE AMERICAS, 47TH FLOOR NEW YORK, NY 10105	26215	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$397,489.00*	Lehman Brothers Holdings Inc.	Unsecured	\$310,574.74
50	FORTRESS INVESTMENT FUND III (COINVESTMENT FUND C) LP C/O FORTRESS INVESTMENT GROUP LLC 1345 AVENUE OF THE AMERICAS, 47TH FLOOR NEW YORK, NY 10105	26216	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$397,489.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$310,574.74
51	FORTRESS INVESTMENT FUND III (COINVESTMENT FUND D) LP C/O FORTRESS INVESTMENT GROUP LLC 1345 AVENUE OF THE AMERICAS, 47TH FLOOR NEW YORK, NY 10105	26213	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,868,079.00*	Lehman Brothers Holdings Inc.	Unsecured	\$1,446,732.83

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

			ASSERTED				MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT	
52	FORTRESS INVESTMENT FUND III (COINVESTMENT FUND D) LP C/O FORTRESS INVESTMENT GROUP LLC 1345 AVENUE OF THE AMERICAS, 47TH FLOOR NEW YORK, NY 10105	26214	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$1,868,079.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$1,446,732.83	
53	FORTRESS INVESTMENT FUND V (FUND A) L.P. C/O FORTRESS INVESTMENT GROUP LLC 1345 AVENUE OF THE AMERICAS, 47TH FLOOR NEW YORK, NY 10105	26211	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$716,811.00*	Lehman Brothers Holdings Inc.	Unsecured	\$598,698.66	
54	FORTRESS INVESTMENT FUND V (FUND A) LP C/O FORTRESS INVESTMENT GROUP LLC 1345 AVENUE OF THE AMERICAS, 47TH FLOOR NEW YORK, NY 10105	26212	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$716,811.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$598,698.66	

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

			ASSERTED			MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
55	FORTRESS MORTGAGE OPPORTUNITIES MASTER FUND SERIES 2 LP C/O FORTRESS MORTGAGE OPPORTUNITIES ADVISORS LLC ATTN: GENERAL COUNSEL 1345 AVENUE OF THE AMERICAS 47TH FLOOR NEW YORK, NY 10105	27975	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,112,500.00*	Lehman Brothers Holdings Inc.	Unsecured	\$1,138,300.01
56	FORTRESS MORTGAGE OPPORTUNITIES MASTER FUND SERIES 2 LP C/O FORTREE MORTGAGE OPPORTUNITES ADVISORS LLC ATTN: GENERAL COUNSEL 1345 AVENUE OF THE AMERICAS 47TH FLOOR NEW YORK, NY 10105	27976	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$1,112,500.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$1,138,300.01

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
57	GE FINANCIAL MARKETS ATTN: RAJIV MEHRA, GENERAL MANAGER LE POL HOUSE SHIP STREET GREAT DUBLIN, 8 IRELAND	21893	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$237,802,450.90*	Lehman Brothers Holdings Inc.	Unsecured	\$230,000,000.00
58	GE FINANCIAL MARKETS ATTN: REJIV MEHRA, GENERAL MANAGER LE POLE HOUSE SHIP STREET GREAT DUBLIN, IRELAND	21894	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$237,802,450.90*	Lehman Brothers Special Financing Inc.	Unsecured	\$230,000,000.00
59	GMAM INVESTMENT FUNDS TRUST FOR THE ACCOUNT OF PROMARK GLOBAL TACTICAL ASSET ALLOCATION FUND - ACCT NO 3037020140 C/P PROMARK INVESTMENT ADVISORS, INC. ATTN: MARK SZYCHER 767 FIFTH AVENUE NEW YORK, NY 10153	26432	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$314,544.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$320,469.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
60	GMAM INVESTMENT FUNDS TRUST II FOR THE ACCOUNT OF PROMARK ALTERNATIVE HIGH YIELD BOND FUND - ACCT. NO. GREK C/O PROMARK INVESTMENT ADVISORS, INC. ATTN: MARK SZYCHER 767 FIFTH AVENUE NEW YORK, NY 10153	26430	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$254,044.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$260,304.00
61	GMAM INVESTMENT FUNDS TRUST II FOR THE ACCOUNT OF PROMARK ALTERNATIVE HIGH YIELD BOND FUND - ACCT NO GREK C/O PROMARK INVESTMENT ADVISORS, INC. ATTN: MARK SZYCHER 767 FIFTH AVENUE NEW YORK, NY 10153	26431	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$254,044.00*	Lehman Brothers Holdings Inc.	Unsecured	\$260,304.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
62	GOLDMAN SACHS LENDING PARTNERS, LLC TRANSFEROR: INTESA SANPAOLO SPA ATTN:DENNIS M. LAFFERTY 200 WEST STREET NEW YORK, NY 10282	11017	09/09/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$46,412,023.52*	Lehman Brothers Special Financing Inc.	Unsecured	\$37,800,000.00
63	GOLDMAN SACHS LENDING PARTNERS, LLC TRANSFEROR: INTESA SANPAOLO SPA ATTN: DENNIS M. LAFFERTY 200 WEST STREET NEW YORK, NY 10282	11019	09/09/2009	Lehman Brothers Holdings Inc.	Unsecured	\$46,412,023.52*	Lehman Brothers Holdings Inc.	Unsecured	\$37,800,000.00
64	HBK MASTER FUND L.P. HUNTON & WILLIAMS LLP RIVERFRONT PLAZA, EAST TOWER ATTN: JR SMITH, ESQ 951 E. BYRD STREET RICHMOND, VA 23219-4074	17234	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$16,196,801.23* \$16,196,801.23	Lehman Brothers Holdings Inc.	Unsecured	\$210,000.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

ASSERTED						MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
65	HBK MASTER FUND L.P. HUNTON & WILLIAMS LLP RIVERFRONT PLAZA, EAST TOWER ATTN: JR SMITH, ESQ 951 E. BYRD STREET RICHMOND, VA 23219-4074	17237	09/18/2009	Lehman Brothers Special Financing Inc.	Unsecured	Undetermined	Lehman Brothers Special Financing Inc.	Unsecured	\$210,000.00
66	JP MORGAN CHASE BANK, N.A. TRANSFEROR: KOREAN AIRLINES CO., LTD. ATTN: SUSAN MCNAMARA, MAIL CODE: NY1-A436 ONE CHASE MANHATTAN PLAZA, FLOOR 26 NEW YORK, NY 10005	6031	07/24/2009	Lehman Brothers Holdings Inc.	Unsecured	\$2,606,812.00	Lehman Brothers Holdings Inc.	Unsecured	\$2,400,000.00
67	JP MORGAN CHASE, NA. TRANSFEROR: KOREAN AIRLINES CO., LTD. ATTN: SUSAN MCNAMARA, MAIL CODE: NY1-A436 ONE CHASE MANHATTAN PLAZA, FLOOR 26 NEW YORK, NY 10005	6030	07/24/2009	Lehman Brothers Commodity Services Inc.	Unsecured	\$2,606,812.00	Lehman Brothers Commodity Services Inc.	Unsecured	\$2,400,000.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
68	LONGACRE MASTER FUND II, LP TRANSFEROR: NYKREDIT BANK A/S ATTN: VLADIMIR JELISAVCIC 810 SEVENTH AVENUE, 33RD FLOOR NEW YORK, NY 100193	10946	09/09/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,468,332.17	Lehman Brothers Holdings Inc.	Unsecured	\$2,994,945.56
69	LONGACRE MASTER FUND II, LP TRANSFEROR: NYKREDIT BANK A/S ATTN: VLADIMIR JELISAVCIC 810 SEVENTH AVENUE, 33RD FLOOR NEW YORK, NY 10019	8030	08/11/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$1,468,332.17	Lehman Brothers Special Financing Inc.	Unsecured	\$1,394,915.56
70	LOOMIS SAYLES MULTI-STRATEGY MASTER ALPHA, LTD. -MR. MICHAEL DALEY DIRECTOR OF FIXED INCOME OPERATIONS 25TH FLOOR, ONE FINANCIAL CENTER BOSTON, MA 02111	419	10/30/2008	Lehman Brothers Holdings Inc.	Unsecured	\$594,799.93	Lehman Brothers Holdings Inc.	Unsecured	\$443,763.30

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
71	LOOMIS SAYLES MULTI-STRATEGY MASTER ALPHA, LTD. -MR. MICHAEL DALEY DIRECTOR OF FIXED INCOME OPERATIONS 25TH FLOOR, ONE FINANCIAL CENTER BOSTON, MA 02111	420	10/30/2008	Lehman Brothers Special Financing Inc.	Unsecured	\$594,799.93	Lehman Brothers Special Financing Inc.	Unsecured	\$443,763.30
72	LUCENT TECHNOLOGIES INC. MASTER PENSION TRUST (BLK TICKER: LUC-DB) C/O BLACKROCK FINANCIAL MANAGEMENT, AS AGENT AND INVESTMENT ADVISOR ATTN: PETER VAUGHAN, ESQ. 40 EAST 52ND STREET NEW YORK, NY 10022	20660	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$212,298.00* \$212,298.00	Lehman Brothers Holdings Inc.	Unsecured	\$607,182.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
73	LUCENT TECHNOLOGIES INC. MASTER PENSION TRUST (BLK TICKER: LUC-DB) C/O BLACKROCK FINANCIAL MANAGEMENT, AS AGENT AND INVESTMENT ADVISOR ATTN: PETER VAUGHAN, ESQ. 40 EAST 52ND STREET NEW YORK, NY 10022	20661	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$212,298.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$607,182.00
					Subtotal	\$212,298.00			
74	MICHIGAN CATHOLIC CONFERENCE MASTER PENSION TRUST, TRUSTEES OF (BLK TICKER: MCC-LAY) C/O BLACKROCK FINANCIAL MANAGEMENT, AS AGENT AND INVESTMENT ADVISOR ATTN: PETER VAUGHAN, ESQ. 40 EAST 52ND STREET NEW YORK, NY 10022	20666	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$455,301.00*	Lehman Brothers Holdings Inc.	Unsecured	\$459,009.00
					Subtotal	\$455,301.00			

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
75	MICHIGAN CATHOLIC CONFERENCE MASTER PENSION TRUST, TRUSTEES OF (BLK TICKER: MCC-LAY) C/O BLACKROCK FINANCIAL MANAGEMENT, AS AGENT AND INVESTMENT ADVISOR ATTN: PETER VAUGHAN, ESQ. 40 EAST 52ND STREET NEW YORK, NY 10022	20667	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$455,301.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$459,009.00
					Subtotal	\$455,301.00			
76	MICHIGAN CATHOLIC CONFERENCE, TRUSTEES OF (BLK TICKERS: MCC-C AND MCC-I) C/O BLACKROCK FINANCIAL MANAGEMENT, AS AGENT AND INVESTMENT ADVISOR ATTN: PETER VAUGHAN, ESQ. 40 EAST 52ND STREET NEW YORK, NY 10022	20664	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$67,105.00*	Lehman Brothers Holdings Inc.	Unsecured	\$107,799.00
					Subtotal	\$67,105.00			

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
77	MICHIGAN CATHOLIC CONFERENCE, TRUSTEES OF (BLK TICKERS: MCC-C AND MCC-I) C/O BLACKROCK FINANCIAL MANAGEMENT, AS AGENT AND INVESTMENT ADVISOR ATTN: PETER VAUGHAN, ESQ. 40 EAST 52ND STREET NEW YORK, NY 10022	20665	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined \$67,105.00* \$67,105.00	Lehman Brothers Special Financing Inc.	Unsecured	\$107,799.00
78	MSMM FUNDS PLC GLOBAL BOND (EURO HEDGED) FUND C/O ELLIOT COHEN RUSSELL INVESTMENTS 1301 SECOND AVENUE, 18TH FLOOR SEATTLE, WA 98101	33012	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	\$232,699.00 \$17,408.00 \$250,107.00	Lehman Brothers Special Financing Inc.	Unsecured	\$17,408.00
79	MSMM FUNDS PLC GLOBAL BOND FUND C/O ELLIOT COHEN RUSSELL INVESTMENTS 1301 SECOND AVENUE, 18TH FLOOR SEATTLE, WA 98101	33038	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	\$92,328.00 \$230,322.00 \$322,650.00	Lehman Brothers Special Financing Inc.	Unsecured	\$230,322.17

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
80	NATIONWIDE MUTUAL FIRE INSURANCE COMPANY (INC) ATTN: NATIONWIDE INVESTMENTS- DERIVATIVES 1-5-705 ONE NATIONWIDE PLAZA COLUMBUS, OH 43215	18550	09/18/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$92,493.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$92,493.00
81	NOCHU RUSSELL MULTI-STRATEGY GLOBAL BOND FUND C/O ELLIOT COHEN RUSSELL INVESTMENTS 1301 SECOND AVENUE, 18TH FLOOR SEATTLE, WA 98101	31065	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$68,193.40	Lehman Brothers Holdings Inc.	Unsecured	\$73,587.41
82	NOCHU RUSSELL MULTI-STRATEGY GLOBAL BOND FUND C/O ELLIOT COHEN RUSSELL INVESTMENTS 1301 SECOND AVENUE, 18TH FLOOR SEATTLE, WA 98101	33039	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	\$12,374,515.53 \$166,396.14 \$12,540,911.67	Lehman Brothers Special Financing Inc.	Unsecured	\$166,396.14

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

		ASSERTED					MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
83	NORTEL NETWORKS RETIREMENT PLAN, TRUSTEES OF THE (BLK TICKERS: NOR & NOR-H) C/O BLACKROCK FINANCIAL MANAGEMENT, AS AGENT AND INVESTMENT ADVISOR ATTN: PETER VAUGHAN, ESQ. 40 EAST 52ND STREET NEW YORK, NY 10022	20678	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$64,640.00*	Lehman Brothers Holdings Inc.	Unsecured	\$1,376,822.00
					Subtotal	\$64,640.00			
84	NORTEL NETWORKS RETIREMENT PLAN, TRUSTEES OF THE (BLK TICKERS: NOR & NOR-H) C/O BLACKROCK FINANCIAL MANAGEMENT, AS AGENT AND INVESTMENT ADVISOR ATTN: PETER VAUGHAN, ESQ. 40 EAST 52ND STREET NEW YORK, NY 10022	20679	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$64,640.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$1,376,822.00
					Subtotal	\$64,640.00			

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

		ASSERTED					MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
85	OBSIDIAN MASTER FUND (BLK TICKER: OBSID) C/O BLACKROCK FINANCIAL MANAGEMENT, AS AGENT AND INVESTMENT ADVISOR ATTN: PETER VAUGHAN, ESQ. 40 EAST 52ND STREET NEW YORK, NY 10022	20680	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$7,922,379.00*	Lehman Brothers Holdings Inc.	Unsecured	\$9,019,588.00
					Subtotal	\$7,922,379.00			
86	OBSIDIAN MASTER FUND (BLK TICKER: OBSID) C/O BLACKROCK FINANCIAL MANAGEMENT, AS AGENT AND INVESTMENT ADVISOR ATTN: PETER VAUGHAN, ESQ. 40 EAST 52ND STREET NEW YORK, NY 10022	20681	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$7,922,379.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$9,019,588.00
					Subtotal	\$7,922,379.00			

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
87	OCCIDENTAL ENERGY MARKETING, INC. MCCARTER & ENGLISH, LLP ATTN: KATHARINE L. MAYER RENAISSANCE CENTRE 405 N. KING STREET, 8TH FL WILMINGTON, DE 19801	66583	04/28/2010	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$1,292,000.00*	Lehman Brothers Holdings Inc.	Unsecured	\$1,292,000.00
					Subtotal	\$1,292,000.00			
88	OCCIDENTAL ENERGY MARKETING, INC. MCCARTER & ENGLISH, LLP ATTN: KATHARINE L. MAYER RENAISSANCE CENTRE 405 N. KING STREET, 8TH FL WILMINGTON, DE 19801	66584	04/28/2010	Lehman Brothers Commodity Services Inc.	Secured Unsecured	Undetermined \$1,292,000.00*	Lehman Brothers Commodity Services Inc.	Unsecured	\$1,292,000.00
					Subtotal	\$1,292,000.00			

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
89	ORRINGTON PLUS FUND SPC, THE ON BEHALF OF THE ORRINGTON PLUS CLASS C SEGREGATED PORTFOLIO ATTN: SCOTT ZIMMERMAN C/O EVANSTON CAPITAL MANAGEMENT, LLC 1560 SHERMAN AVENUE, SUITE 960 EVANSTON, IL 60201	17167	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	\$1,422,296.76*	Lehman Brothers Special Financing Inc.	Unsecured	\$1,281,895.69
90	ORRINGTON PLUS FUND SPC, THE ON BEHALF OF THE ORRINGTON PLUS CLASS C SEGREGATED PORTFOLIO ATTN: SCOTT ZIMMERMAN C/O EVANSTON CAPITAL MANAGEMENT, LLC 1560 SHERMAN AVENUE, SUITE 960 EVANSTON, IL 60201	17168	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,422,296.76*	Lehman Brothers Holdings Inc.	Unsecured	\$1,281,895.69

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

			ASSERTED			MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
91	PENNSYLVANIA PUBLIC SCHOOL EMPLOYEES' RETIREMENT SYSTEM C/O ALAN VAN NOOR, CFA, CHIEF INVESTMENT OFFICER AND JEFFREY B. CLAY, EXECUTIVE DIRECTOR P.O. BOX 125 PHILADELPHIA, PA 17108-0125	9909	08/31/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$296,795.54 \$1,054,318.49 \$1,351,114.03	Lehman Brothers Holdings Inc.	Unsecured	\$0.00
92	PENNSYLVANIA PUBLIC SCHOOL EMPLOYEES` RETIREMENT SYSTEM C/O ALAN VAN NOORD, CFA, CHIEF INVESTMENT OFFICER AND JEFFREY B. CLAY, EXECUTIVE DIRECTOR P.O. BOX 125 HARRISBURG, PA 17108-0125	9907	08/31/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	\$296,795.54 \$1,054,318.49 \$1,351,114.03	Lehman Brothers Special Financing Inc.	Unsecured	\$1,545,579.45

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
93	REGIMENT CAPITAL LTD. C/O REGIMENT CAPITAL ADVISORS, LP ATTN: DEREK MEISNER 222 BERKELEY STREET, 12TH FLOOR BOSTON, MA 02116	21720	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$22,194,964.26*	Lehman Brothers Special Financing Inc.	Unsecured	\$17,500,000.00
94	REGIMENT CAPITAL LTD. C/O REGIMENT CAPITAL ADVISORS, LP ATTN: DEREK MEISNER 222 BERKELEY STREET, 12TH FLOOR BOSTON, MA 02116	21721	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$22,194,964.26*	Lehman Brothers Holdings Inc.	Unsecured	\$17,500,000.00
95	RIC IV PLC THE ALPHA FUND C/O ELLIOT COHEN RUSSELL INVESTMENTS 1301 SECOND AVENUE, 18TH FLOOR SEATTLE, WA 98101	33040	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	\$12,072.60 \$3,272,205.54 \$3,284,278.14	Lehman Brothers Special Financing Inc.	Unsecured	\$3,267,788.66

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
96	RUBY FINANCE PLC SERIES 2007-6 ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT, GLOBAL CORPORATE TRUST C/O THE BANK OF NEW YORK MELLON- LONDON BRANCH ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	25975	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$13,845,727.10
97	RUBY FINANCE PLC SERIES 2007-6 ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT, GLOBAL CORPORATE TRUST C/O THE BANK OF NEW YORK MELLON- LONDON BRANCH ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	25976	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	Undetermined	Lehman Brothers Special Financing Inc.	Unsecured	\$13,845,727.10
98	SHENANDOAH, L.P., THE RANDALL M. BABBUSH, ESQ. RUTAN & TUCKER, LLP 611 ANTON BLVD., STE. 1400 COSTA MESA, CA 92626	2914	02/20/2009	Lehman Brothers Derivative Products Inc.	Unsecured	\$252,000.00*	Lehman Brothers Derivative Products Inc.	Unsecured	\$154,843.45

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

		ASSERTED					MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
99	SILVER POINT CAPITAL FUND, L.P. C/O SILVER POINT CAPITAL, L.P. ATTN: ELISSIA GREENBERG TWO GREENWICH PALZA, 1ST FLOOR GREENWICH, CT 06830	21942	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$4,087,217.00*	Lehman Brothers Holdings Inc.	Unsecured	\$3,668,845.00
100	SILVER POINT CAPITAL FUND, L.P. C/O SILVER POINT CAPITAL, L.P. ATTN: ELISSIA GREENBERG TWO GREENWICH PALZA, 1ST FLOOR GREENWICH, CT 06830	21946	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$4,087,217.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$3,668,845.00
101	SILVER POINT CAPITAL OFFSHORE FUND, LTD C/O SILVER POINT CAPITAL, L.P. ATTN: ELISSIA GREENBERG TWO GREENWICH PALZA, 1ST FLOOR GREENWICH, CT 06830	21945	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$9,181,918.00*	Lehman Brothers Holdings Inc.	Unsecured	\$8,240,091.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

ASSERTED						MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
102	SILVER POINT CAPITALOFFSHORE FUND, LTD C/O SILVER POINT CAPITAL, L.P. ATTN: ELISSIA GREENBERG TWO GREENWICH PALZA, 1ST FLOOR GREENWICH, CT 06830	21947	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$9,181,918.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$8,240,091.00
103	SPCP GROUP, L.L.C. TRANSFEROR: NORTHSTAR REAL ESTATE SECURITIES OPPORTUNITY MASTER FUND AS AGENT FOR SILVER POINT CAPITAL FUND, LP AND SILVER POINT CAPITAL OFFSHORE FUND, LTD ATTN: ADAM J. DEPANFILIS GREENWICH, CT 06830	8652	08/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$49,911,385.00*	Lehman Brothers Holdings Inc.	Unsecured	\$6,873,744.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
104	SPCP GROUP, L.L.C. TRANSFEROR: NORTHSTAR REAL ESTATE SECURITIES OPPORTUNITY MASTER FUND AS AGENT FOR SILVER POINT CAPITAL FUND, LP AND SILVER POINT CAPITAL OFFSHORE FUND, LTD ATTN: ADAM J. DEPANFILIS GREENWICH, CT 06830	8653	08/18/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$49,911,385.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$6,873,744.00
105	STATE OF INDIANA (MAJOR MOVES CONSTRUCTION FUND) C/O RICHARD MOURDOCK, TREASURER OF THE STATE OF INDIANA 200 WEST WASHINGTON STREET, SUITE 242 INDIANAPOLIS, IN 46204-2792	13723	09/16/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$4,851,783.04	Lehman Brothers Special Financing Inc.	Unsecured	\$6,755,947.53

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
106	SVENSKA HANDELSBANKEN AB (PUBL) ATTN: MARK CLEARY, DEPUTY GENERAL MANAGER, NEW YORK BRANCH 875 THIRD AVENUE, 4TH FLOOR NEW YORK, NY 10022- 7218	4919	06/19/2009	Lehman Brothers Commercial Corporation	Secured	\$3,014,874.87	Lehman Brothers Commercial Corporation	Unsecured	\$1,740,001.35
107	SVENSKA HANDELSBANKEN AB (PUBL) ATTN: MARK CLEARY, DEPUTY GENERAL MANAGER, NEW YORK BRANCH 875 THIRD AVENUE, 4TH FLOOR NEW YORK, NY 10022- 7218	4921	06/19/2009	Lehman Brothers Special Financing Inc.	Secured	\$4,231,860.60	Lehman Brothers Special Financing Inc.	Unsecured	\$2,948,807.16
108	UPS PENSION PLAN TRUST (BLK TICKER: UPS-P) C/O BLACKROCK FINANCIAL MANAGEMENT, AS AGENT AND INVESTMENT ADVISOR ATTN: PETER VAUGHAN, ESQ. 40 EAST 52ND STREET NEW YORK, NY 10022	20704	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$321,484.00*	Lehman Brothers Holdings Inc.	Unsecured	\$371,203.00
					Subtotal	\$321,484.00			

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
109	UPS PENSION PLAN TRUST (BLK TICKER: UPS-P) C/O BLACKROCK FINANCIAL MANAGEMENT, AS AGENT AND INVESTMENT ADVISOR ATTN: PETER VAUGHAN, ESQ. 40 EAST 52ND STREET NEW YORK, NY 10022	20705	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$321,484.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$371,203.00
					Subtotal	\$321,484.00			
110	UPS RETIREMENT PLAN (QUALIFIED PLAN MASTER TRUST) (BLK TICKER: UPS-R) C/O BLACKROCK FINANCIAL MANAGEMENT, AS AGENT AND INVESTMENT ADVISOR ATTN: PETER VAUGHAN, ESQ. 40 EAST 52ND STREET NEW YORK, NY 10022	20706	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$785,107.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$1,292,193.00
					Subtotal	\$785,107.00			

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
111	UPS RETIREMENT PLAN (QUALIFIED PLAN MASTER TRUST) (BLK TICKER: UPS-R) C/O BLACKROCK FINANCIAL MANAGEMENT, AS AGENT AND INVESTMENT ADVISOR ATTN: PETER VAUGHAN, ESQ. 40 EAST 52ND STREET NEW YORK, NY 10022	20707	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$785,107.00* \$785,107.00	Lehman Brothers Holdings Inc.	Unsecured	\$1,292,193.00
112	WATERSTONE MARKET NEUTRAL MASTER FUND, LTD. C/O WATERSTONE CAPITAL MANAGEMENT, L.P. 2 CARLSON PARKWAY, SUITE 260 ATTN: KURT PETERSON MINNEAPOLIS, MN 55447	17440	09/18/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$2,968,015.49*	Lehman Brothers Special Financing Inc.	Unsecured	\$2,700,000.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 127: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
113	WATERSTONE MARKET NEUTRAL MASTER FUND, LTD. C/O WATERSTONE CAPITAL MANAGEMENT, L.P. 2 CARLSON PARKWAY, SUITE 260 ATTN: KURT PETERSON PLYMOUTH, MN 55447	17442	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$2,968,015.49*	Lehman Brothers Holdings Inc.	Unsecured	\$2,700,000.00
114	YORK GLOVAL FINANCE BDH, LLC TRANSFEROR: MONTAUK ENERGY CAPITAL, LLC ATTN: MARGARET MAURO 767 FIFTH AVENUE, 17TH FLOOR NEW YORK, NY 10153	14818	09/17/2009	Lehman Brothers Commodity Services Inc.	Unsecured	\$6,634,337.69	Lehman Brothers Commodity Services Inc.	Unsecured	\$6,100,000.00
					TOTAL	\$20,083,124,293.17			
							TOTAL	\$982,835,927.48	

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : **Chapter 11 Case No.**
 :
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
 :
Debtors. : **(Jointly Administered)**
-----X

**ORDER GRANTING DEBTORS' ONE HUNDRED TWENTY-SEVENTH
OMNIBUS OBJECTION TO CLAIMS (SETTLED DERIVATIVES CLAIMS)**

Upon the one hundred twenty-seventh omnibus objection to claims, dated April 18, 2011 (the "One Hundred Twenty-Seventh Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], seeking to reduce, reclassify (in certain instances), and modify the Debtor entity (in certain instances), and allow the Settled Derivatives Claims on the grounds that the Debtors and claimants have agreed upon a claim amount and, in certain instances, a classification and Debtor counterparty that is not currently reflected on claimants' proofs of claim, all as more fully described in the One Hundred Twenty-Seventh Omnibus Objection to Claims; and due and proper notice of the One Hundred Twenty-Seventh Omnibus Objection to Claims having been provided to (i) the U.S. Trustee; (ii) the attorneys for the Creditors' Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) each

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' One Hundred Twenty-Seventh Omnibus Objection to Claims.

claimant listed on Exhibit A attached to the One Hundred Twenty-Seventh Omnibus Objection to Claims; and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635]; and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the One Hundred Twenty-Seventh Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the One Hundred Twenty-Seventh Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the relief requested in the One Hundred Twenty-Seventh Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that each Settled Derivatives Claim listed on Exhibit 1 annexed hereto is hereby modified and allowed in the amount and classification and against the Debtor that is set forth on Exhibit 1 under the column headings “*Modified Amount*,” “*Modified Class*,” and “*Modified Debtor*”; and it is further

ORDERED that this Order supersedes all previous orders regarding the Settled Derivatives Claims listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to, any claim listed on Exhibit A to the One Hundred Twenty-Seventh Omnibus Objection to Claims that does not appear on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all
matters arising from or related to this Order.

Dated: _____, 2011
New York, New York

UNITED STATES BANKRUPTCY JUDGE